



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Thiruvananthapuram,
Tuesday

2023 ഡിസംബർ 12
12th December 2023

1199 വൃശ്ചികം 26
26th Vrischikam 1199

1945 അഗ്രഹായണം 21
21st Agrahayana 1945

നമ്പർ
No.

4033

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.163/2023/TAXES.

Dated, Thiruvananthapuram, 12th December, 2023.

26th Vrischikam, 1199.

S. R. O. No. 1328/2023

In exercise of the powers conferred by section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following amendments in the notification issued under G.O.(P) No.123/2023/TAXES.



dated 12th September, 2023 and published as S.R.O. No. 968/2023 in the Kerala Gazette Extraordinary No.2975 dated 13th September, 2023, namely:-

In the said notification, after the words “ hereby notifies the following special procedure to be followed” the words, figures and letters “ with effect from 1st day of January 2024” shall be inserted and shall be deemed to have been inserted with effect from the 13th September, 2023.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

On recommendations of the Goods and Services Tax Council, the Government notified special procedure to be followed by a registered person engaged in manufacturing of certain goods as per the notification issued under G.O.(P) No.123/2023/TAXES. dated 12th September, 2023 and published as S.R.O. No.968/2023 in the Kerala Gazette Extraordinary No.2975 dated 13th September, 2023. Now the Government of Kerala, on recommendations of the Goods and Services Tax Council, decided to bring the said amendment in force with effect from the 1st day of January 2024.

The notification is intended to achieve the above object.

